



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP  
MANAGERS AND SPECIALISTS

FROM: John Tuzynski /s/ *John Tuzynski*  
Chief, Employment Tax Operations

SUBJECT: Interim Guidance on IRC 7623(b) Referrals from the  
Whistleblower's Office

The purpose of this memorandum is to provide procedures for processing and examining referrals received from the Whistleblower's Office (WBO) regarding IRC 7623(b).

Sources of Authority

Due to a change to IRC 7623, there are now two types of Whistleblower informant claim cases:

- IRC 7623(a) discretionary award cases, "A" cases, and
- IRC 7623(b) mandatory award cases, "B" cases.

Previously, there were well-established processes and procedures for payment of discretionary awards to informants. With the addition of IRC 7623(b), category "B" cases provide for a mandatory payment of an award to a Whistleblower where the amount recovered by the Service is over \$2 million. Procedures have been developed to ensure for proper handling of these cases and that proper safeguards are used to protect the informant's identity.

A whistleblower must meet the following requirements to receive an award under section 7623(b):

- Relate to a tax noncompliance matter in which the tax, penalties, interest, additions to tax and additional amounts in dispute exceed \$2,000,000;
- Relate to a taxpayer, and in the case of an individual taxpayer, one whose gross income exceeds \$200,000 for at least one of the tax years in question; and
- Substantially contribute to a decision to take administrative or judicial action that results in the collection of tax, penalties, interest, additions to tax and additional amounts.

If the claim does not meet these requirements, the pre-Act discretionary authority (what is now 7623(a)) applies.

IRM 25.2.1, *Receiving Information*, and IRM 25.2.2, *Whistleblowers Awards*, provide procedures and guidance for all Service personnel to follow when dealing with whistleblowers' claims for award. SB/SE Employment Tax claims for "B" cases, submitted by an informant on Form 211, *Application for Award For Original Information*, are controlled by the Whistleblower Office and coordinated by the SB/SE Employment Tax Whistleblower Coordinator.

The following attachments provide instructions on SB/SE Employment Tax WBO claims for reward:

1. SB/SE Employment Tax Examinations Category "B" Whistleblower Referral Case Procedures: Provides the basic procedures for IRC 7623(b) claims received by SB/SE Employment Tax, from receipt to disposal.
2. Attachment A - SB/SE ET WBO Taint Review Summary: Summary of the taint review conducted by the assigned SB/SE attorney.
3. Attachment B - SB/SE ET Exam Form 211 Whistleblower Category B Claim Case Instructions: Provides specific instructions on processing and procedures.
4. Attachment C - SB/SE ET WBO Case Tracking Sheet: Case tracking document which identifies all SB/SE ET personnel and the actions taken in case movement.

The above guidance is effective immediately. If you have any questions, please contact Laird MacMillan, Policy Analyst, SB/SE Employment Tax Policy.

Effect on Other Documents: This Interim Guidance Memorandum will be incorporated into IRM 4.23.13, Employment Tax Refund or Abatement Claims.

Attachments:

SB/SE Employment Tax Examinations Category "B" Whistleblower Referral Case Procedures

Attachment A, SB/SE ET WBO Taint Review Summary

Attachment B, SB/SE ET Exam Form 211 Whistleblower Category B Claim Case Instructions

Attachment C, SB/SE ET WBO Case Tracking Sheet

Cc: [www.irs.gov](http://www.irs.gov)

**SB/SE EMPLOYMENT TAX EXAMINATIONS**  
**CATEGORY “B” WHISTLEBLOWER REFERRAL CASE PROCEDURES**

**I. INTRODUCTION**

There are two types of Whistleblower (WB) informant claim cases:

- IRC 7623(a) discretionary award cases, “A” cases, and
- IRC 7623(b) mandatory award cases, “B” cases.

IRC 7623 has, for quite sometime, provided for payment of discretionary awards to informants and there are well-established processes and procedures for these “A” cases (cases flow from the Whistleblower Office (WBO) to the ICE Unit to the Classification Unit in the appropriate Operating Division (OD)).

Category “B” cases are the result of a fairly recent change to IRC 7623 to provide the mandatory payment of an award to a WB where the amount recovered by the Service is over \$2 million.

**The following procedures are limited to the category “B” cases.**  
**These procedures augment and/or supplement the WB procedures found in**  
**IRM Part 25, Chapter 2, Sections 1 and 2.**

**II. SB/SE ET Administration of CATEGORY “B” CASES**

The designated SB/SE ET WB Coordinator under SB/SE ET Policy will oversee the receipt, control and administrative and technical aspects of all WB cases in ET. A Taint Team may be formed and assigned a Counsel Attorney if a Taint Review is to be conducted on the case.

**III. CATEGORY “B” CASE PROCESSING PROCEDURES**

**A. SB/SE ET WB Coordinator**

1. Upon receipt of a Category “B” case from the WB Office, the SB/SE ET WB Coordinator will perform an initial intake and screening of the case to:
  - a. Determine if the issue(s) involve matters within the purview of ET. The case may be routed back to the WBO as appropriate.
  - b. Determine if the targeted taxpayer is already currently assigned for examination or under examination.
  - c. Keep WBO informed on the progress and movement of the cases as well as to track cases as they close.
  - d. Coordinate, review, and transmit completed Forms 11369 to the WBO.
  - e. Receive the Counsel Attorney assignment from SB/SE General Counsel and make initial contact with the attorney.
2. After screening, the case will be made available for the taint review process.

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**Taint Review Process**

1. The primary objectives of taint reviews are to:
  - a. Determine if examination is warranted (this is essentially the classification of the referral and may result in a recommendation that no examination be conducted).
  - b. Interview or debrief the informant, as appropriate and necessary, to assess the information provided by the informant, determine if the informant may have other info of value and what, if any, of the information is tainted.
  - c. If an examination is recommended, ensure that if any information is tainted, it is removed from the file before the case is assigned for exam. (However, see 7.b.iii below)
  - d. Prepare an evaluation report – *SB/SE ET WBO Taint Review Summary* (Attachment A).
2. The taint team review will maintain a case chronology of the significant events and actions taken on the case as well as interview notes if the informant is debriefed.
3. The taint reviewer will immediately contact the assigned Counsel attorney and jointly review and evaluate the information, debrief the informant (as appropriate and necessary), and Counsel will prepare a taint review risk analysis. This will be documented on the *SB/SE ET WBO Taint Review Summary* (Attachment A).
4. An examination group may be assigned to the taint review and the Group Manager will then lead the Taint Review Team. The Manager will appoint an examiner to serve as the taint reviewer and communicate same with the assigned Counsel attorney. As above, an evaluation report – *SB/SE ET WBO Taint Review Summary* (Attachment A) will be prepared and the taint review will be completed as expeditiously as possible given the workload of the taint reviewer and assigned Counsel Attorney.
5. If the Taint Review Team determines that **no** legal issues/risk (tainted info) exists, then the informant is debriefed (if necessary) and the claim package is evaluated for examination potential.
  - a. If the recommendation is that an examination **not be** conducted, the taint team will complete the Form 11369 by completing items 1-8 and 14 and attach a brief narrative as to why an examination is not recommended. The Form 11369 and claim file will be mailed back to the SB/SE ET WB Coordinator who will review the file and, if complete, will send the file to the WB Office analyst at the WB Office for final processing of the claim.
  - b. If the recommendation is made that an examination **be** conducted, the Taint Review Team will complete the *SB/SE ET WBO Taint Review Summary*, (Attachment A). The case chronology and any notes prepared as described in step 2 above should be stapled to the back of the *SB/SE ET WBO Taint Review Summary* and the package returned to the SB/SE ET WB Coordinator.

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6. If the Taint Reviewer and Counsel determine that legal issues/risk (tainted info) does exist, then STEPS 2 and 3 of the WB Office’s Three-Step Process are followed with respect to the necessary risk analysis and handling of the tainted information as follows:
  - a. If, regardless of whether any information is tainted, the taint team recommends that an examination **not** be conducted, the taint reviewer should prepare the Form 11369 and process the case as described in step 6.a. above.
  - b. If the recommendation is made that an examination **be** conducted:
    - i. The Taint Review Team and any one involved in the taint review is “tainted” and may not conduct or be involved in the conduct of the examination.
    - ii. The tainted information must be removed/redacted from the file prior to sending the file forward for examination, unless the requirements of 7.b.iii. below are met. Removed or redacted info will be placed in confidential envelopes with the WB Office Claim Number and sent to the SB/SE ET Exam WB Coordinator, who will forward the redacted information to the WB Office.
    - iii. Any recommendation to include potentially tainted information in the file that will be forwarded for potential examination must include Counsel’s Risk Analysis and approval by the Chief, Employment Tax Operations.
    - iv. The Taint Reviewer should prepare the *SB/SE ET WBO Taint Review Summary* and process the case as described in steps 6.b.i & ii. above.

See Addendum, Whistleblower Process - Counsel Involvement Option, at the end of this document for more information.

**Classification Procedures**

1. Cases recommended for examination will be classified, and the case file will include a cover memorandum and the Taint Review Team’s *SB/SE ET WBO Taint Review Summary*.
2. Once classified, the decision to assign and examine a WB case should be made within the context of existing examination priorities and workload considerations. Any special handling or need to further prioritize may be indicated in the case file.
3. If a decision is made to survey or not examine/assign the WB Category B case, Classification will complete the Form 11369, items 1-8 and 14, and attach an explanation to the Form 11369 as to why an examination is not recommended. The Form 11369 and claim file will be mailed back to the SB/SE ET WB Coordinator to review the file. If complete, the file will be sent to the WBO for final processing.
4. If the WB case is assigned for examination, Classification will:
  - a. Use Tracking Code 7894, Forms 211 Whistleblower Criteria, and assign a project code consistent with the issue identified when it establishes the case on AIMS (this will allow for tracking of the Category B cases).
  - b. Once the case has been established on AIMS (in any status), Classification will send an email to the ICE Unit to attention of the ICE Coordinator or ICE Lead, and cc: the SB/SE ET Exam WB Coordinator, requesting that the ICE Indicator “1” be placed on AIMS for the primary return being assigned for examination. The

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email should include: the Whistleblower Claim Number and Taxpayer name, EIN, MFT, and tax year(s).

The ICE Indicator will prevent the AIMS account from closing until the required the Form 11369 has been submitted to and accepted by the WBO.

- c. When the case is assigned, Classification will advise the SB/SE ET Exam WB Coordinator by email of the group assignment.
- d. When assigning the case, Classification will keep the examination case file it builds separate from the Whistleblower Category “B” Claim files. No whistleblower (informant) related material should be in the examination case file.
- e. Classification will include a copy of Attachment B to these procedures, *ET Exam Group Form 211 Whistleblower Category B Case Instructions*, in the examination case file when the case is assigned.

**B. ET Group Procedures**

Attachment B to this document, *SB/SE ET Exam Form 211 Whistleblower Category B Case Instructions*, will be in the Whistleblower case file when the examination is assigned to the Group. This document provides basic procedures and guidance with respect to the Whistleblower aspects of the examination. There are a number of important aspects of Whistleblower Category “B” cases that are addressed in Attachment B and are highlighted below.

- 1. The Whistleblower file and all references to a whistleblower (informant) must be kept separate from the examination file.
- 2. The existence of a whistleblower should not be revealed to the taxpayer.
- 3. The whistleblower file requires special protection and should be kept in a locked cabinet (see Attachment B for more details).
- 4. A Form 11369 **must** be completed and sent to the SB/SE ET WB Coordinator:
  - a. When a decision is made to survey or not to conduct an examination - complete items 1-8 & 14 and attach a brief explanation.
  - b. If the case is transferred to another group or assigned to another agent, complete items 1-8 and 15, and send a copy to the SB/SE ET WB Coordinator and retain the original in the case file. Identify each as “Original” or “Copy.”
  - c. At the time of final disposition of the issues that arose out of the whistleblowers information. This may or may not be when the case is ready to close (it could be earlier or later depending upon the circumstances).
  - d. When the case is transferred to Appeals.

All Forms 11369 should be sent to the SB/SE ET WB Coordinator, who will ensure that they are complete and will forward them to the assigned WB Office analyst at the WB Office.

- 5. A type of Freeze Code called an ICE Indicator Code “1” has been placed on the primary return that has been assigned. The return can not be closed, examined

**SB/SE EMPLOYMENT TAX EXAMINATIONS**  
**CATEGORY "B" WHISTLEBLOWER REFERRAL CASE PROCEDURES**

or nonexamined, off AIMS until the Form 11369 has been submitted, reviewed by the WB Office, and the ICE unit is notified to remove the indicator.

6. **No** whistleblower information, whistleblower files, or any references to an informant should be included or associated with the examination files when sent for closing or to Appeals. The whistleblower files should be returned to the SB/SE ET Exam WB Coordinator with the completed final Form 11369.

**C. Listing of all Documents**

- Attachment A, SB/SE ET WBO Taint Review Summary
- Attachment B, SB/SE ET Exam Form 211 Whistleblower Category B Claim Case Instructions
- Attachment C, SB/SE ET WBO Case Tracking Sheet

**SB/SE EMPLOYMENT TAX EXAMINATIONS**  
**CATEGORY "B" WHISTLEBLOWER REFERRAL CASE PROCEDURES**  
**ADDENDUM**

**Whistleblower Process - Counsel Involvement Option**

If in the opinion of the area office WBO TM champion (or their designee) no "taint" issue(s) are apparent in the category "B" claim package, Exam will advise Counsel representative that participation in the debriefing of the informant will not be required.

The following questions would be considered in identifying taint issues by the SME:

- Is the informant a current or former employee or corporate officer of the subject?
- Is the informant a current or former independent contractor or consultant for the subject presently or in the past?
- Is any of the information provided by the informant derived from conversations, emails or correspondence between the subject and an accountant and/or attorney?
- Did the informant serve as the accountant or attorney for the subject?
- Were any of the documents prepared by an accountant or attorney?
- Did the informant have a fiduciary relationship with the subject?
- Did the informant sign a confidentiality agreement with the subject?
- Is the informant the spouse or ex-spouse of the subject?
- Did the informant represent the ex-spouse of the subject during divorce proceedings?
- Does the informant claim to have any proprietary property (hardware, software, etc.) in their possession belonging to the subject?

If the response to every question is negative, a taint issue does not appear to exist. It is recommended to advise the Counsel representative assigned to the claim that their assistance may not be required during the debriefing of the informant, and that Counsel review of the documents submitted by the informant is not required.

If a taint issue is identified, contact Counsel so that Counsel may prepare a risk analysis memorandum for the debriefing team. Counsel should be present at debriefings where a "taint" issue has been identified.

If the debriefing proceeds without Counsel involvement and during the debriefing information become available that a "taint" issue exists the debriefing team will **immediately** stop the interview and contact Counsel for advice. Likewise, if a potential taint issue comes to light during the SME's review of the documents submitted by the informant, Counsel should be contacted. **Be advised that the "one bite" rule applies whenever a "taint" issue is determined either during the initial claim package review and/or the debriefing of the informant.**



<b>SB/SE ET WBO TAINT REVIEW SUMMARY</b>	
<b><i>WB Office Claim #:</i></b>	
<b><i>Name of Target:</i></b>	
<b><i>EIN:</i></b>	
<b><i>Name of Informant:</i></b>	
<b><i>Whistleblower Office Analyst:</i></b>	
<b><i>SB/SE ET Exam WB Coordinator:</i></b>	
<b><i>TAINT REVIEW TEAM</i></b>	
<b><i>SB/SE Counsel Attorney:</i></b>	
<b><i>SB/SE ET Exam WB SME:</i></b>	
<b><i>SB/SE ET Exam WB SME Mgr:</i></b>	
<b><i>Brief Description of Significant Issues in Taint Review – Attach Attorney Memo to this sheet</i></b> <i>(do not reference or discuss and tainted information, documents, or issues):</i>	
<b><i>List Specific Entities/Tax Years/Tax Returns Recommended for Exam</i></b>	
<b><i>Taint Reviewer's Signature</i></b>  <b><i>Date:</i></b>	<b><i>Manager's Signature</i></b>  <b><i>Date:</i></b>

**SB/SE ET EXAM FORM 211**  
**WHISTLEBLOWER CATEGORY B CLAIM**  
**CASE INSTRUCTIONS**

**ATTACHMENT B**

**1. Background Information:**

You have received a **CONFIDENTIAL** Form 211, Application for Award for Original Information, case file. IRC 7623 was amended in December, 2006, to encourage whistleblowers to provide the IRS with information regarding significant alleged tax noncompliance. An initial review has been completed by the Whistleblower Office and it has been determined that the whistleblower's claim is at or above the \$2 million threshold for a 7623(b) case and should be processed under 7623(b). IRC 7623(b) cases are generally referred to a Category "B" cases.

Whistleblower's communications are confidential. The existence of whistleblower's communication should not be revealed to the taxpayer. All claims, reports, and information shall be transmitted from office to office in a double sealed confidential envelope marked "**To Be Opened by Addressee Only**" and kept in locked file cabinets.

IRM 25.2, Whistleblowers Awards, provides procedures for Whistleblower Claims. All SB/SE Employment Tax Form 211 claims for "B" cases are controlled by Whistleblower Office and coordinated by the SB/SE ET Exam WB Coordinator. At times, the SB/SE ET Exam WB Coordinator may contact you for an update on the Form 211 claim. **The Claim number of the case is located in the cover memo from the Whistleblower Office in the Whistleblower claim file.**

Form 2848, Power of Attorney: An informant may retain a Power of Attorney for assistance in the claim for reward. The Form 2848 identifying the representative is **NOT** to be faxed to the CAF unit, as, at present, there is no procedure for tracking this representation. The Form 211 is not an income tax form for CAF purposes; the representative is only assisting the informant.

**2. Form 11369, Confidential Evaluation Report on Claim for Award:**

As of July 1, 2008, the Whistleblower Office has assumed the responsibility for determining the award, if any, for all claims under Section 7623(a) and (b) - examiners are no longer making a recommendation on the amount of award. Form 11369, Confidential Evaluation Report on Claim for Award, should be completed by the field to assess the value of the information supplied by the whistleblower. The Form has been revised, effective October, 2008, to provide the Whistleblower Office the necessary information to make an award determination. The examiner should complete Form 11369 as soon as a determination can be made. When the whistleblower information contributes to the decision to conduct an examination or affects the scope of an examination that was previously planned or already in progress, a full assessment of the value of the whistleblower's information must wait until the examination is complete and liability is assessed. However, the examiner should complete and document some sections of the Form 11369 during the early stages of the examination while the information is still fresh and supporting documents are readily available. The Form 11369 can be updated as the examination progresses to reflect additional information about the impact of the whistleblower information.

**SB/SE ET EXAM FORM 211**  
**WHISTLEBLOWER CATEGORY B CLAIM**  
**CASE INSTRUCTIONS**

**ATTACHMENT B**

An ICE Indicator "1" has been placed on the primary return assigned and serves a freeze code preventing either an examined or non-examined AIMS closing of that return until the Form 11369 has been prepared and submitted and accepted by the WB Office. In some situations, the information provided by the whistleblower may be of little or no value to the examiners. This may be because the information is already in their possession; the examiner has decided not to examine the subject area, or some other reason. The examiner should complete the Form 11369 before conclusion of the examination and thoroughly explain why the information is of little or no value. Completed Forms 11369 for 7623(b) claims should be forwarded to the SB/SE ET Exam WB Coordinator at the address below with the Whistleblower case file (not the examination case file).

The principle vehicle the Whistleblower Office will use to determine if an award will be paid is the Form 11369 and the accompanying documents. In most instances, it will be necessary to attach a narrative to further detail the answers to the questions on Form 11369.

If the Whistleblower case is surveyed, the Form 11369 (items 1-8 & 14 with a brief explanation attached) should be completed and returned to the SB/SE ET Exam WB Coordinator with all the documents from the initial Whistleblower case file. No information from the WBO office is to be included in the examination case file – which is closed out using regular closing procedures.

If a return year is surveyed due to statute considerations, contact Centralized Workload Selection and the SB/SE ET Exam WB Coordinator.

**3. Examination instructions**

- Upon receipt of this Form 211, Application for Award for Original Information, case file, please notify the SB/SE ET Exam WB Coordinator by completing and returning the chart at the bottom of these instructions indicating the examiner assigned to case by mail, email or FAX.
- The identity of persons who furnish information regarding possible tax violations must be protected. All employees must handle such information in strict confidence. Such information must be given special handling to avoid disclosure to anyone other than those employees who have an absolute "need to know". All memoranda of oral interviews with whistleblowers, or any other communications which might, in any way identify whistleblowers, including information provided by the whistleblower, must be sealed and handled in the strictest confidence.
- In order to ensure the confidentiality of the whistleblower, it is important that no mention is made of the whistleblower to the taxpayer, in the Revenue Agent Report, or in the work papers. All information related to the whistleblower should be maintained in a whistleblower award claim file which is kept separate from the tax file and other audit workpapers.
- It is a longstanding practice of the Service that the identity of a confidential source of information, including a whistleblower, will not be disclosed, except to those officials with a "need to know" in the performance of their official duties. This practice applies

**SB/SE ET EXAM FORM 211**  
**WHISTLEBLOWER CATEGORY B CLAIM**  
**CASE INSTRUCTIONS**

**ATTACHMENT B**

whether the request is made under the Freedom of Information Act or in the context of an administrative or judicial proceeding. If anyone outside the Service asks if a whistleblower has provided information impacting the examination, examiners should neither confirm nor deny that a whistleblower is involved in any matter. This response must be provided in all cases because the knowledge that a whistleblower provided information may, in fact, identify the whistleblower.

- In developing issues impacted by information from whistleblowers, examiners should develop the issues by seeking independent corroboration of the information provided by the whistleblower. This independently developed information should form the basis for any proposed assessment of liability.
- **Form 2848, Power of Attorney.** An informant may retain a Power of Attorney for assistance in the claim for reward. The Form 2848 identifying the representative is **NOT** to be faxed to the CAF unit, as at present, there is no procedure for tracking this representation. The Form 211 is not an income tax form for CAF purposes, and the representative is only assisting the informant.
- There are potential legal issues with using information received from certain whistleblowers. Chief Counsel Notice 2008-11 discusses limitations on contacts with a whistleblower who is:
  1. a current employee of a taxpayer and is providing the Service with information regarding the whistleblower's employer that has been obtained in the course of the whistleblower's employment, or
  2. acting as the taxpayer's representative in an examination or other proceeding pending before the Service.

This Notice also addresses the use of privileged information received from whistleblowers. Please consult with Counsel in those situations.

- **Change in status:** If the case is transferred to another agent or area, the SB/SE ET Exam WB Coordinator should be advised of the exact destination of the case by completing the Form 11369 (items 1-8 & 15) and mailing it to the SB/SE ET Exam WB Coordinator. The entire package should be transferred with the case file, and the Form 11369, Confidential Evaluation Report on Claim for Award, should be completed and approved by your manager.
- **Appeals:** If the taxpayer appeals the assessment, do not include any Whistleblower Information or the Form 11369 in the file forwarded to Appeals. The Form 11369 should be completed and returned along with the whistleblower information items to the SB/SE ET Exam WB Coordinator.
- **No informant information should be in the case when it is being sent to be closed.**

**Contact with the Whistleblower**

**The examiner is not to contact the Whistleblower, unless approval is obtained prior to any contact. To obtain approval, contact the SB/SE ET Exam WB Coordinator.**  
**Any contact with the Whistleblower will require collaboration with the Counsel attorney assigned to the case.**

**SB/SE ET EXAM FORM 211**  
**WHISTLEBLOWER CATEGORY B CLAIM**  
**CASE INSTRUCTIONS**

**ATTACHMENT B**

The completed award claim file should contain the following documentation, as appropriate and relevant:

- Form 11369 must be completed for each taxpayer, with the exception of jointly filed returns for which one joint form should be completed, prior to transfer, reassignment, closing from the group, or routing to Appeals. Form 11369 must be approved by the group/team manager.
- Copies of all examined returns, substitutes for return prepared during the examination, and/or secured returns prepared by the taxpayer.
- Copy of the examination report and attachments.
- Special agent's evaluation report (if applicable) attached to Form 3949, Information Report Referral.
- Copies of Activity Records.
- Copies of appropriate lead sheets and workpapers.
- Any other information which may assist the Director, Whistleblower Office, in determining an award amount.
- All of the above items will be included in a confidential envelope marked "SB/SE ET Exam WB COPY" and forwarded directly to the SB/SE ET Exam WB Coordinator prior to the closing of the case.
- After the SB/SE ET Exam WB Coordinator reviews the Form 11369 and the WB Office receives it, the WB Office will advise the ICE Unit to remove the ICE Indicator. All Whistleblowers claim cases have a "1" indicator on the case and cannot be closed off AIMS, examined or non-examined, until the "1" indicator has been removed.

When the case is Assigned to an Agent, complete the chart below and return to the SB/SE ET Exam WB Coordinator (or you may provide the information by email).

<b>WB Claim Number</b>	
<b>Taxpayer Name</b>	
<b>SSN/EIN</b>	
<b>Tax Years</b>	
<b>Case Assigned to</b>	
<b>Group Number</b>	
<b>Phone Number</b>	

<b>SB/SE ET WBO CASE TRACKING SHEET</b>			
<b>CASE INFORMATION</b>			
<b>WB Office Claim #:</b>			
<b>Name of Target:</b>			
<b>EIN:</b>			
<b>Name of Informant:</b>			
<b>Name of Informant's POA:</b>			
<b>WBO TEAM</b>			
<b>Whistleblower Office Analyst:</b>			
<b>SB/SE ET Exam WB Coordinator:</b>			
<b>TAINT REVIEW TEAM</b>			
<b>SB/SE Counsel Attorney:</b>			
<b>SB/SE ET Exam WB SME:</b>			
<b>SB/SE ET Exam WB SME Mgr:</b>			
<b>CASE ASSIGNMENT</b>			
<b>Assign Case to Exam Group?</b>	_____ <b>NO</b>	_____ <b>YES</b>	<b>Grp #</b> _____
<b>SB/SE Examiner:</b>			
<b>SB/SE Examiner Manager:</b>			
<b>DISPOSITION OF CASE</b>			
<b>Surveyed by SB/SE ET Exam WBO Coordinator:</b>	_____ <b>Date</b>		
<b>Surveyed by Classification:</b>	_____ <b>Date</b>		
<b>Surveyed by Examination Group:</b>	_____ <b>Date</b>		
<b>Closed by Examination Group:</b>	_____ <b>Date</b>		
<b>List Specific Entities/Tax Years/Tax Returns Included in Exam:</b>			
<b>Classifier/Examiner Signature:</b>		<b>Manager's Signature</b>	
<b>Date</b>		<b>Date:</b>	